

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

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| JEOFFREY L. BURTCH, CHAPTER 7 | : |
| TRUSTEE, FACTORY 2-U STORES, INC., <i>et</i> | : |
| <i>al.</i> , | : |
| | : |
| Plaintiff, | : |
| | : |
| v. | : |
| | : |
| MILBERG FACTORS, INC., CAPITAL | : |
| FACTORS, INC., THE CIT | : |
| GROUP/COMMERCIAL SERVICES, INC., | : |
| GMAC COMMERCIAL FINANCE LLC, | : |
| HSBC BUSINESS CREDIT (USA) INC., | : |
| ROSENTHAL AND ROSENTHAL, INC., | : |
| STERLING FACTORS CORPORATION, | : |
| WELL FARGO CENTURY INC., | : |
| | : |
| Defendants. | : |
| | X |
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**CERTIFICATE PURSUANT TO RULE 7.1 OF THE
FEDERAL RULES OF CIVIL PROCEDURE**

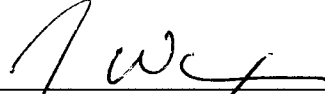
Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Defendant Milberg Factors, Inc. certifies that (i) it has no parent corporation, and (ii) there is no

publicly held corporation that owns 10% or more of its stock.

Respectfully Submitted,

Dated: December 18, 2007

COZEN O'CONNOR

A handwritten signature in black ink, appearing to read 'J. Waxman', is written over a horizontal line.

Jeffrey R. Waxman (No. 4159)
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-and-

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| v. | : |
| | C. A. No. 07-00556-***-LPS |
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| STERLING FACTORS CORPORATION, | : |
| WELL FARGO CENTURY INC., | : |
| | : |
| Defendants. | : |
| | X |
| ----- | |

CERTIFICATE OF SERVICE

I, Jeffrey R. Waxman, certify that I am not less than 18 years of age, and that service of the *Certificate Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure* was made on December 18, 2007 upon the following parties:

FIRST CLASS MAIL

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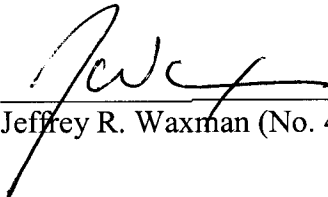
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(Counsel to HSBC Business Credit (USA) Inc.)

Under penalty of perjury, I declare that the foregoing is true and correct.

Dated: December 18, 2007

COZEN O'CONNOR



Jeffrey R. Waxman (No. 4159)